

# **Certifying Officer**

**Your Roles and Responsibilities**

# Welcome

Our Agenda this morning:

- Purpose
- Overview
- Questions

# Purpose

- What's New
  - *Now That You're a Certifying Officer*
  - Course Overview
- Feedback
  - Course participants
  - Comments and experiences

# Revised CO Manual

- Supplement to TFM Vol 1, Part 4-1000
- March 2005
- [www.fms.treas.gov/tfm/vol1/certifying\\_officer.pdf](http://www.fms.treas.gov/tfm/vol1/certifying_officer.pdf)

# Outline

## I – Accountability of Responsible Individuals

- What is accountability?
- Who is accountable?
- Why do we have Certifying Officers?
- Are you a Certifying Officer?

## II – Certifying Officer Responsibilities

- What is a Certifying Officer responsible for?
- What does legal, proper, and correct mean?
- What can I do to protect the Government and myself?

## III - Liability and Relief

- What is liability?
- What constitutes a loss?
- How do you determine the amount of liability?
- Can a Certifying Officer get relief from liability?
- Statute of limitations

## IV - Miscellaneous Payment Issues

- What is a Payment System?
- What is Electronic Certification?
- How do we prevent duplicate Checks?
- Is a Certifying Officer liable for lost discounts?

# References

- Statutes
  - Title 31 United States Code
- Government Accountability Office
  - Principles of Federal Appropriations Law
  - Comptroller General Decisions
  - Streamlining the Payment Process While Maintaining Effective Internal Control
- Office of Management and Budget
  - Management's Responsibility for Internal Control, Circular A123
- Treasury Financial Manual

# Accountability of Responsible Individuals

Module  
I

## Key Points:

- What is accountability?
- Who is accountable?
- Why do we have Certifying Officers?
- Are you a Certifying Officer?

# What is Accountability?

“Public policy requires that every depositary of the public money should be held to a strict accountability. Not only that he should exercise the highest degree of vigilance, but that ‘he should keep safely’ the moneys which come to his hands....”



# Who is Accountable?

## Accountable Officers

- Certifying Officer
- Disbursing Officer
- Collecting Officer
- Cashier
- Custodian

# Who is Accountable?

## Agency Officials (DoD only)

- Receiving Officials
- System Administrators
- Time Keepers

# Accountable Officers

**Disbursing  
Officer**

**Cashier**

**Collecting  
Officer**

**Other Agent/  
Custodian**

**Certifying  
Officer**

# What Makes a Certifying Officer Different?

COs do not have “physical custody” of public funds.

# Who is a Certifying Officer?

Many government officials make “certifications” of one type or another, but this does not make them a Certifying Officer.

- An employee designated in writing by their Agency Head (or Agency Head designee).
- Have an Standard Form 210 – Designation for Certifying Officer, on file with the Department of Treasury.

Are you a Certifying Officer?

How are Certifying Officers different from other accountable officers (Disbursing Officers, Cashiers, etc....)?

- A. Never under the direct supervision of a Disbursing Officer.
- B. Responsible for the appointment of Payment Review Officials.
- C. Don't have physical custody of public funds.
- D. Appoint Accountable Officials.

If an employee (not DoD) “certifies” overtime assignments (in the sense of a timekeeper verifying that employees worked the hours of overtime claimed), can he/she be held financially liable for overpayments?

- A. Yes
- B. No



# What is a Certifying Officer responsible for?

The Certifying Officer is an agency employee designated the responsibility to verify and certify that payments made by the agency are:

- Legal
- Proper
- Correct

# What does that mean?

Legal - Payment is permitted by law.

Proper - Funds appropriated, proper documents, goods received/ inspected/& accepted, voucher has been pre-audited.

Correct - Name, address, dollar amount are correct. Not a duplicate payment.

# Title 31 USC 3528

Certifying Officers are responsible for:

- The existence and correctness of facts stated in the certification, voucher, and supporting documentation.
- The correctness of computations on the voucher
- The legality of a proposed payment under the appropriation or fund involved.
- Repaying a payment

# Title 31 USC 3528

You mean I  
have to pay for  
any mistakes?

# Title 31 USC 3528

Certifying Officers are NOT required to make good on payments certified if:

- Based certifications on official records
- Exercised due diligence in performing duties
- Had no personal knowledge of any illegal, improper or incorrect payments and could not be expected to uncover them in the reasonable performance of their legal duties

**Thank You**

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